

State of Nevada  
Gaming Control Board

CPA MICS Compliance Checklist

Auditor's Name and Date

**TABLE GAMES**  
**Marker Credit Play**

Licensee \_\_\_\_\_ Review Period \_\_\_\_\_

NGC Regulation 6.090(9) requires the CPA to use "criteria established by the chairman" in determining whether a Group I licensee is in compliance with the Minimum Internal Control Standards (MICS). This checklist is to be used by the CPA in determining whether the licensee's table games operation is in compliance with the Table Games MICS that address marker credit play.

Date of Inquiry	Person Interviewed	Position

Checklist Completion Notes:

- 1) Unless otherwise instructed, examine a completed document for compliance for those questions referring to records/documentation as indicated and recalculate where appropriate. Indicate (by tickmark) whether the procedures were confirmed via examination/review of documentation, through inquiry of licensee personnel or via observation of procedures. Tickmarks used are to be defined at the bottom of each page.
- 2) All "no" answers require referencing and/or comment, and should be cited as regulation violations, unless the Board Chairman has granted a MICS variation or the question requires a "no" answer for acceptability.
- 3) "(#)" refers to the Minimum Internal Control Standards for Table Games, Version 5.

Minimum Internal Control Standard Notes:

Note 1: Throughout the table games section all references to dealers include craps boxmen.

Note 2: For any Board-authorized applications, alternate documentation and/or procedures that provide at least the level of control described by these standards will be acceptable.

Note 3: The term "shift" as used in these standards refers to an 8-hour interval unless otherwise approved by the Board.

Note 4: Procedures for pit customer deposit withdrawals (i.e., CDW's) must provide the same degree of control as is provided for markers.

Questions	Yes	No	N/A	Comments, W/P Reference
1. Has the licensee's written system of internal control for table games marker credit play been read prior to the completion of this checklist to obtain an understanding of the licensee's marker credit play procedures?				
<b><u>Marker Credit Play (Exclusive of rim credit and call bets)</u></b>				
2. Prior to the issuance of gaming credit to a patron, does the employee issuing the credit perform the following:				

Verified per representation.

Verified per observation/examination.

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a) Determines whether the credit limit is properly authorized? <b>(1a)</b>				
b) Determines whether the available credit is sufficient to cover the issuance? <b>(1b)</b>				
c) Verifies the patron's identity by examining the patron's identification credential (except for patrons that are known)? <b>(1c)</b>  <b>Note 1:</b> A patron's driver's license is the preferred method for verifying the patron's identity. A passport, non-resident alien identification card, other government issued identification credential or other picture identification credential normally acceptable as a means of identification may also be used. <b>(1c)</b>  <b>Note 2:</b> It is recommended, but not mandatory, that in order to mitigate identify theft the identification credential presented when issuing credit and the patron's signature be compared to a copy of the patron's picture identification (if applicable) and signature that were obtained when the patron's credit account was established. <b>(1c)</b>				
3. Is proper authorization of credit issuances in excess of the previously established limit documented? <b>(2) Verify by examination.</b>				
4. Is the amount of credit issued communicated to the cage or another independent source and is the amount documented within a reasonable time subsequent to each issuance? <b>(3)</b>  <b>Note:</b> This can be accomplished through the use of a computerized marker system that automatically updates a patron's account after each issuance/payment.				
5. Is the marker form in at least triplicate form with a preprinted or concurrently-printed marker number and utilized in numerical sequence? <b>(4) Verify by examination.</b>  <b>Note:</b> This requirement does not preclude the distribution of batches of markers to various pits. <b>(4)</b>				
6. Are the three parts of each separately numbered marker form utilized as follows: <b>Verify by examination.</b>				

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Questions	Yes	No	N/A	Comments, W/P Reference
a) Is the original (i.e., the negotiable credit instrument) maintained in the pit until settled or transferred to the cage? <b>(5a)</b>				
b) Is the payment slip maintained in the pit until the marker is either settled, which results in the slip being deposited in the table game drop box, or transferred to the cage, which results in the slip being transferred to the cage with the original? <b>(5b)</b>				
c) Is the issue slip inserted into the appropriate table game drop box when the credit is issued? <b>(5c)</b>				
7. When marker documentation (e.g., issue slip and payment slip) is inserted in the table game drop box, is such action performed by the dealer at the table? <b>(6)</b>				
8. Is a record of credit activity maintained that details the following: <b>Verify by examination.</b>				
a) The name or other identifier of the individual(s) approving the issuance of credit? <b>(7a)</b>				
b) The legible name of the individual receiving the credit? <b>(7b)</b>				
c) The date, time, and shift of granting the credit? <b>(7c)</b>				
d) The table where the credit was issued? <b>(7d)</b>				
e) The amount of credit issued? <b>(7e)</b>				
f) The marker number? <b>(7f)</b>				
g) The amount of available credit? <b>(7g)</b>				
h) The amount of payment received and nature of settlement (e.g., cash, chips, etc.) or credit slip number if transferred to the cage? <b>(7h)</b>				
i) The name or other identifier of the individual receiving payment? <b>(7i)</b>				
9. Are the above mentioned records safeguarded, and are adequate procedures employed to control the distribution, use and access to these records? <b>(8)</b>				
10. Are all credit issuances initially evidenced by lammer buttons that are displayed on the table in public view and placed there by supervisory personnel? <b>(9)</b>				

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Questions	Yes	No	N/A	Comments, W/P Reference
11. Is the marker preparation initiated and are other records updated within approximately one hand of play following the initial issuance of credit to the patron? <b>(10)</b>				
12. Is the marker preparation completed (i.e., the dealer signs and drops the issued slip) no later than thirty minutes after the chips are given to the patron unless the reason for exceeding this time period is documented? <b>(10)</b>				
13. Are the lammer buttons removed from play or to a neutral area only by the dealer employed at the table when the marker issue slip is placed in the table game drop box and, if applicable, do pit supervisory personnel remove the lammer buttons from the neutral area? <b>(11) State whether the dealer removes the lammer from play, or to a neutral area for a supervisor to remove from the neutral area.</b>				
14. Does the original marker contain the marker number, patron's name and signature, and the amount of credit issued (both alpha and numeric)? <b>(12) Verify by examination.</b>				
15. Does the issue slip include the same marker number as the original, the table number, the date and time of issuance, the amount of credit issued, the signature of the individual issuing the credit and the signature or initials of the dealer at the applicable table? <b>(13) Verify by examination.</b>  <b>Note:</b> The signature of the issuer and the signature or initials of the dealer may be included on a document other than the issue slip. <b>(13)</b>				
16. Does the payment slip include the same marker number as the original? <b>(14) Verify by examination.</b>				
17. When a marker is paid in full in the pit, does the payment slip include the table number where paid, the date and time of payment, the nature of settlement (cash, chips, etc.), the amount of payment, the signature of a pit supervisor acknowledging payment, and the signature or initials of the dealer receiving payment? <b>(14) Verify by examination.</b>  <b>Note:</b> The signature of the pit supervisor and the signature or initials of the dealer may be included on a document other than the payment slip. <b>(14)</b>				

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Questions	Yes	No	N/A	Comments, W/P Reference
18. Do voided markers contain the word "Void" written across all parts of the marker along with the reason for the void, the date and time of void, and the signature or initials of two pit personnel, at least one of whom is a supervisor? <b>(15a-c)</b>				
19. Is the voiding process completed no later than thirty minutes after the issuance of the marker unless the reason for exceeding this time period is documented? <b>(16)</b>				
20. For computer-generated markers, is the patron's computer account updated to reflect the voided marker transaction? <b>(17)</b>				
21. Are all parts of the voided marker transferred to the cage at the end of each shift for subsequent transfer to accounting? <b>(18)</b>				
22. When markers are voided after the issue slip has been placed in the table game drop box, does the dealer insert the voided original marker, or alternate documentation indicating the marker has been voided, into the same table game drop box as the issue slip? <b>(18)</b>				
23. If a credit payment is made by a patron at a table other than the table of issuance and the payment (i.e., chips, cash) is transferred to the table of issuance or cage (if the table where the credit was issued is not opened and staffed), does a transfer document accompany the payment (i.e., cash, chips) to the table of issuance or to the cage? <b>(19 and 19, Note 2)</b>				
24. Does the transfer document mentioned in the preceding question indicate the date and time, the dollar amount of the payment, the marker number, the table number where payment was accepted, and the location (i.e., table number, cage window) where the payment was transferred and is the transfer document signed by the dealer accepting the payment from the patron, and by either the dealer at the table of original issuance or the cage cashier receiving the credit payment? <b>(19)</b>				
<b>Note 1:</b> The standard mentioned in the previous two questions is only applicable when credit payments are transferred from one table to another table or to the cage. <b>(19, Note 1)</b>				
<b>Note 2:</b> The transfer document referred to in the two previous questions can be the marker payment slip that provides the required information. <b>(19, Note 3)</b>				

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Questions	Yes	No	N/A	Comments, W/P Reference
25. Once a marker has been transferred from the pit to the cage, are any subsequent payments not transacted and recorded as a pit payment? <b>(20)</b>				
26. When partial payments are made in the pit, is a new marker completed reflecting the remaining balance and the marker number of the marker originally issued? <b>(21)</b>				
27. When partial payments are made in the pit, does the payment slip of the marker that was originally issued indicate the new marker number and the information required by MICS #14 and is the payment slip inserted into the table game drop box by the dealer? <b>(22)</b>				
28. When payments (full or partial) are made in the pit, is the cashier's cage or another independent source (i.e., the computer system) notified, with the notification being made no later than when the patron's play is completed or at shift end, whichever is earlier, so that cage records can be updated for such transactions? <b>(23)</b>				
29. Are all portions of markers, both issued and unissued, safeguarded and are procedures employed to control the distribution, use and access to the forms? <b>(24)</b>				
30. Are all outstanding markers transferred to the cage within 24 hours of issuance? <b>(25) Indicate when markers are transferred to the cage.</b>				
31. If a marker is transferred to the cage at a time other than during the mass marker transfer at the end of the day, are the applicable credit slip standards beginning with MICS #54, which are addressed in the Table Games Walk-Through Checklist, complied with? <b>(Note before 26)</b>				

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Questions	Yes	No	N/A	Comments, W/P Reference
<b><u>Mass Marker Transfers</u></b>				
<b>Note:</b> The standards within this heading apply to the transfer of all outstanding markers to the cage at the end of the day.				
32. When a mass marker transfer is completed at the end of the day to transfer all outstanding markers to the cage, are marker transfer forms, marker credit slips or similar documentation utilized and do such documents include, at a minimum, the date, time, shift, marker number(s), table number(s), amount of each marker, the total amount transferred, the signature of the pit supervisor releasing the instruments from the pit, and the signature of the cashier verifying receipt of the instruments at the cage? <b>(26) Verify by examination.</b>				
33. Does the mass marker transfer document accompany the markers that are transported to the cashier's cage and is it transported by an individual who is independent of the marker issuance and payment functions (pit clerks may perform this function)? <b>(27)</b>  <b>Note:</b> If marker information is transferred via a computer system, and pit supervisors do not have the ability to access and change this information, a pit supervisor may transport the physical documents. <b>(27)</b>				
34. Are the markers received at the cage compared to the markers listed on the mass marker transfer document to determine that all markers have been received? <b>(28)</b>				
35. Is the mass marker transfer document transferred to the accounting department on a daily basis? <b>(29)</b>				
<b><u>Written System of Internal Control</u></b>				
36. Has the licensee's written system of internal control for table games marker credit play been re-read prior to responding to the following question?				
37. Does the written system of internal control for table games marker credit play reflect the actual control procedures in effect for compliance with the MICS, variations from the minimum internal control standards approved pursuant to Regulation 6.090(8), and Regulation 14 associated equipment approvals? <b>[Regulation 6.090(13)]</b>				

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